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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 2nd December, 2021

GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2021.

No.GHN-95-PFT-2021-S.3(2)(9)-TH:- In exercise of the powers conferred by the third proviso to sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976), the Government of Gujarat, hereby amends the Government Notification, Finance Department No. (GHN-25) PFT-2008-(S.3)(2)(5)-TH dated the 1st April, 2008, namely:-

In the Schedule appended to the said notification,-

(i) for the entry at serial number 7, the following entry shall be substituted, namely:-

Entry No. of Schedule I to the Act.	Class of Persons	Minimum Rate of Tax per annum (in Rs.)
1	2	3
“7.	Dealers as defined in the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) whose annual gross turnover of all sales or of all purchases is -	
	(i) not more than ₹5,00,000/-	Zero
	(ii) more than ₹5,00,000/- but not more than ₹10,00,000/-	₹1,250/-
	(iii) more than ₹10,00,000/-	₹2,400/-”.
	Explanation: For the purpose of this entry, the term “year” shall mean the year as defined in clause (36) of section 2 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005).	

(ii) after the entry at serial number 7, so substituted, the following entry shall be inserted, namely:-

Entry No. of Schedule I to the Act.	Class of Persons	Minimum Rate of Tax per annum (in Rs.)
1	2	3
“7A.	Supplier as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) whose turnover in State is -	
	(i) not more than ₹5,00,000/-	Zero
	(ii) more than ₹5,00,000/- but not more than ₹ 10,00,000/-, and not registered under the aforesaid Act	Zero
	(iii) more than ₹5,00,000/- but not more than ₹10,00,000/-, and registered under the aforesaid Act	₹1,250/-
	(iv) more than ₹10,00,000/- whether registered under the aforesaid Act or not	₹2,400/-“.
	Explanation: For the purpose of this entry, the term “turnover in State” shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) during any financial year or part thereof.	

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

